

NYS Correctional Officers Police Benevolent Assoc., Inc.
Treasurer's Report
December 2017

	Dec 17
Ordinary Income/Expense	
Income	
4400 · Union Dues	
4405 · Admin P/R Agency Fee	1,375.96
4410 · Administrative Payroll	11,787.31
4415 · Institutional Payroll	1,043,358.73
4420 · Institutnl P/R Agency Fee	16,179.36
4425 · Legal Defense Fund Dues	43,713.85
4430 · Rainy Day Fund Dues	
4435 · Rainy Day Fund Disbursements	-335,972.50
4437 · Estimated uncollectible RDF	-202,809.00
4440 · Rainy Day Fund - Reimbursements	396,775.00
4430 · Rainy Day Fund Dues - Other	87,427.70
Total 4430 · Rainy Day Fund Dues	-54,578.80
Total 4400 · Union Dues	1,061,836.41
4600 · Interest Income	
4650 · Unrealized Gain (Loss) on Inv	-51,862.42
4655 · Realized Gain (Loss) on Invest	-22,273.41
4600 · Interest Income - Other	-34,962.15
Total 4600 · Interest Income	-109,097.98
4660 · Retired Members Dues	18,618.68
4750 · Rental Income/Building	4,568.00
4800 · Miscellaneous Income	3,710.09
Total Income	979,635.20
Gross Profit	979,635.20
Expense	
5100 · Employee Payroll (Salary, Hourly and Stipends)	
5101 · Association Staff Payroll	59,261.44
5102 · Union Officer Payroll	-88,847.87
5103 · Business Agent Payroll	33,910.85
5104 · Support Staff Payroll	-736.65
Total 5100 · Employee Payroll (Salary, Hourly and Stipends)	3,587.77
5200 · Taxes & Fringe Benefits (all fringe tax and benefits)	
5201 · FICA	8,193.67
5202 · FUTA	243.29
5203 · SUTA	597.71
5204 · NYS Emp, Disability (Disability Insurance)	8.78
5205 · Workmans' Comp	502.77
5206 · Health Insurance Prem.	11,620.36
5207 · Flex Spending Account (Pre Tax Flex Spending Acct)	-3.34
5212 · Pension Plan Contributions	72,798.00
5685 · Life, AD&D Insurance	140.19
Total 5200 · Taxes & Fringe Benefits (all fringe tax and benefits)	94,101.43
5640 · Depreciation and Amortization	
5641 · Depreciation Expense (Depreciation Expense)	7,366.44
Total 5640 · Depreciation and Amortization	7,366.44
5650 · Equipment Lease and Rental	2,503.91
5660 · Insurance	
5661 · Commercial Umbrella	2,612.00
5663 · Directors & Officers	2,559.00
Total 5660 · Insurance	5,171.00

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5680 · Member Benefits	
5682 · Hostage Captivity Insurance	5,374.00
5683 · Life Insurance Premiums (Life, AD&D)	39,866.62
5684 · Scholarships	120,600.00
5686 · Retired Member Life Ins (life ins premiums)	2,374.76
5688 · Retiree vision	0.00
5843 · Catastrophic Assistance (Fire, Exten. Medical, etc.)	3,000.00
5847 · Health Fair	413.04
5848 · Memberships Retirement Awards	11,110.00
5853 · Valor Awards	2,000.00
Total 5680 · Member Benefits	184,738.42
5725 · Political Action Contributions	-109,678.00
5726 · Legislative Related Expense (related to political activity)	13,362.81
5730 · Postage & Mailings	114.67
5735 · Printing & Outside Copying	863.58
5750 · Office Expenses	
5751 · Computer Supplies & Updates (Software, Keyboards, etc.)	2,870.92
5752 · Dues and Subscriptions (Papers, Magazines, etc.)	112.79
5753 · Office Supplies	3,632.82
Total 5750 · Office Expenses	6,616.53
5760 · Travel Costs	
5765 · Travel	
5766 · Travel - Lodging	7,967.22
5767 · Travel - Mileage and Tolls	28,351.47
5768 · Travel - Per Diem	6,324.00
Total 5765 · Travel	42,642.69
5775 · Conferences & Meetings (Committee Mtgs)	
5776 · Meals	53,573.48
5777 · Lodging	33,234.42
5778 · Per Diem (EA mileage and per diem)	11,594.00
5779 · Mileage and tolls (Airfare and/or mileage)	20,139.30
5780 · Misc. Conf. and Meet. Expenses	16,308.15
Total 5775 · Conferences & Meetings (Committee Mtgs)	134,849.35
Total 5760 · Travel Costs	177,492.04
5800 · Professional Fees Accounting	
5802 · Consulting Fees	3,093.75
Total 5800 · Professional Fees Accounting	3,093.75
5810 · Consulting and Temporary Staff	
5811 · Consulting Fees	9,166.66
Total 5810 · Consulting and Temporary Staff	9,166.66
5820 · Legal Fees	
5821 · Attorney Retainer	199,749.99
5822 · Defense Attorneys	
5822-1 · Defense Attorneys - Other	1,165.27
5822 · Defense Attorneys - Other	1,842.96
Total 5822 · Defense Attorneys	3,008.23
5820 · Legal Fees - Other	65,343.08
Total 5820 · Legal Fees	268,101.30
5830 · Arbitration Legal Fees	47,911.53

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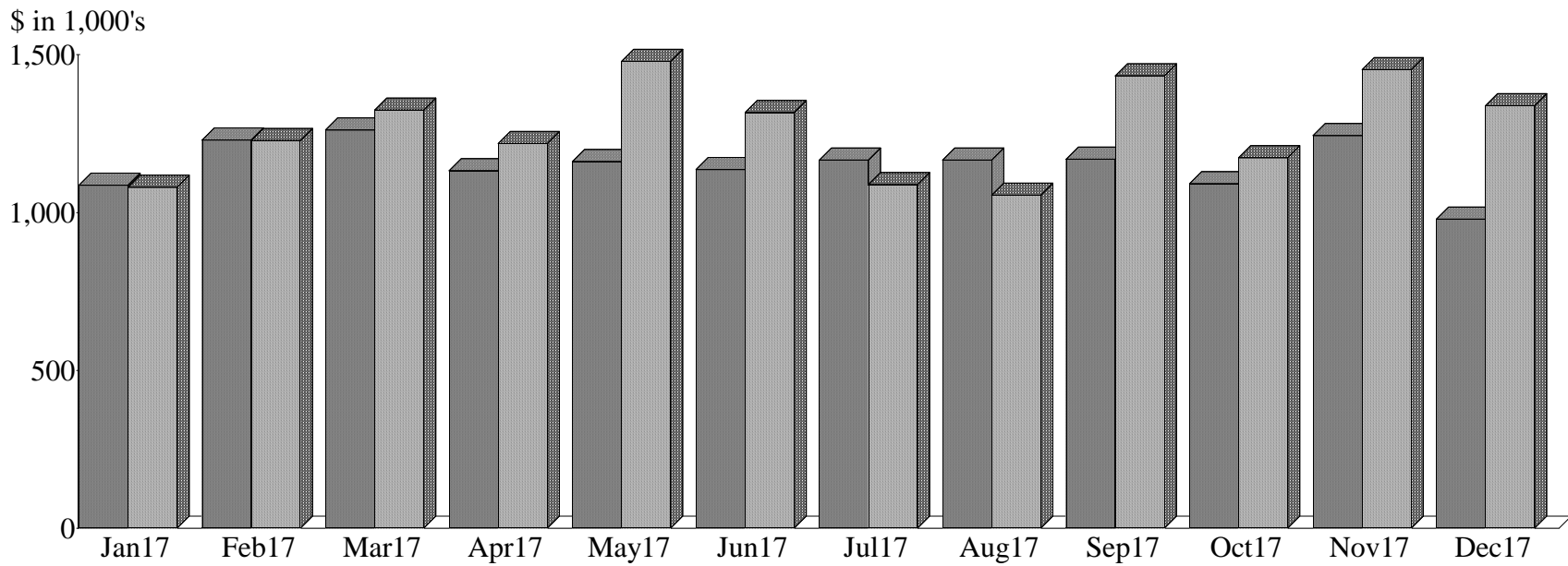
	Dec 17
5840 · Public Relations	
5840-1 · Regional PR (Expense)	61,237.34
5841 · Advertising (Radio, TV, Newspapers)	81,248.58
5844 · Consultants Fees	4,800.00
5850 · Promotional Items (Stickers,Calanders,Pens,Mugs)	26,934.35
5931-2 · "SAP"-Assoc.Level	19,840.63
Total 5840 · Public Relations	194,060.90
5860 · Occupancy	
5866-3 · Utilities	1,189.19
5866 · Rent	7,525.00
Total 5860 · Occupancy	8,714.19
5876 · Association apartment	
5876-1 · Apartment rent	2,010.00
5876-2 · Apartment utilities	251.78
Total 5876 · Association apartment	2,261.78
5900 · Miscellaneous Expenses	
5902 · Payroll Processing Fees	810.98
5904 · Dues Refund	26.19
Total 5900 · Miscellaneous Expenses	837.17
5920 · Sector Operations	
5921 · Reimbursements/Disbursements	
5921-1 · Bereavement Reimbursements (Donation/Flower/SympathyCard)	11,975.19
5921-2 · Birth Reimbursements	75.00
5921-20 · Hospitalized Reimbursement (Flowers/Fruit Basket)	615.85
5921-4 · Mileage/Parking/Tolls Reimb.	11,690.27
5921-5 · Office Expenditure Reimb.	4,430.29
5921-6 · Per Diem Reimbursement	432.00
5921-7 · Postage Reimbursement	431.02
5921-8 · Sector Meeting Reimbursement	75,119.61
5921-9 · Telephone Reimbursement	9,188.43
5921 · Reimbursements/Disbursements - Other	3,487.16
Total 5921 · Reimbursements/Disbursements	117,444.82
5922 · Special Sector Projects - "ssp"	-593.04
5924 · Special Sector Funding	110,287.26
Total 5920 · Sector Operations	227,139.04
6000 · Telephone	
6001 · Main Office	1,097.58
6003 · Cell Phones & Pagers	7,120.33
6004 · Satellite Offices	1,073.80
6005 · Outside Phone Costs	1,114.18
Total 6000 · Telephone	10,405.89
6130 · Union Leave	132,130.60
8000 · Building Expenses	
8015 · Utilities	2,946.97
8050 · Maintenance	
8051 · Elevator	283.50
8052 · Landscaping & Plowing	1,566.19
8053 · Cleaning & Supplies	1,613.30
8054 · Garbage Removal	780.29
8055 · HVAC	2,859.96
8056 · Repairs & Maintenance	-314.10
8057 · Security - Alarm detection	387.00
Total 8050 · Maintenance	7,176.14

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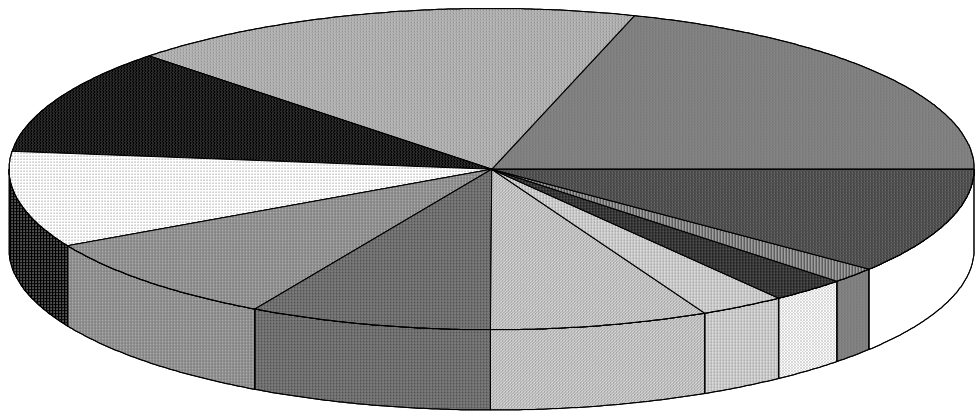
	<u>Dec 17</u>
8080 · Real Estate Taxes	5,695.00
Total 8000 · Building Expenses	<u>15,818.11</u>
Total Expense	<u>1,305,881.52</u>
Net Ordinary Income	-326,246.32
Other Income/Expense	
Other Expense	
8500 · Change in Pension Funded Status	68,824.00
8601 · Interest Inc on Legal Def Bond	-29,821.00
8602 · Unrealized gain Legal Def bond	-6,148.00
Total Other Expense	<u>32,855.00</u>
Net Other Income	<u>-32,855.00</u>
Net Income	<u><u>-359,101.32</u></u>

Income and Expense by Month
January through December 2017

Income
Expense



Expense Summary
January through December 2017

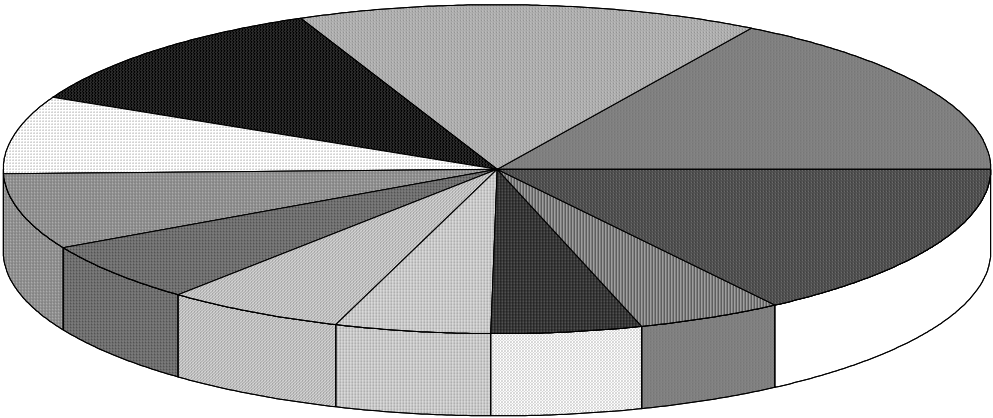


5820 · Legal Fees	20.26%
6130 · Union Leave	17.50
5920 · Sector Operations	10.75
5840 · Public Relations	9.81
5760 · Travel Costs	9.04
5100 · Employee Payroll (Salary, Hourly)	8.16
5680 · Member Benefits	7.34
5200 · Taxes & Fringe Benefits (all frin	2.98
5726 · Legislative Related Expense (rela	2.61
5725 · Political Action Contributions	1.69
Other	9.85
Total	\$15,190,268.54

By Account

Expense Summary
January through December 2017

■ 5830 · Arbitration Legal Fees	1.62%
■ 8000 · Building Expenses	1.50
■ 5750 · Office Expenses	1.11
■ 5640 · Depreciation and Amortization	0.77
■ 5735 · Printing & Outside Copying	0.75
■ 5730 · Postage & Mailings	0.59
■ 6000 · Telephone	0.58
■ 5810 · Consulting and Temporary Staff	0.51
■ 5860 · Occupancy	0.50
■ 5800 · Professional Fees Accounting	0.48
■ Other	1.44
Sub-Total	\$1,496,041.07



By Account